E UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Art Unit: 3723

TANIGUCHI et al

) Examiner: Shakeri, Hadi

Serial No.: 10/088,997

Filed: August 12, 2002

MB. DO NOT

For: GEAR, GEAR TOOTH SURFACE FINISH MACHINING METHOD AND

DEVICE

RESPONSE TO OFFICE ACTION OF AUGUST 25, 2004

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Responsive to the office action of August 25, 2004, please amend the captioned application as follows: